

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Andhra Pradesh Building and Other Construction Workers (RECS) Act, 1996 and Rules, 1999 and Cess Act – Collection of Cess – Procedure – Orders – Issued.

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LABOUR EMPLOYMENT TRAINING AND FACTORIES (LAB.IV) DEPARTMENT

G.O.Ms.No. 75

Dated:24.08.2010

Read the following:

1. Minutes of the Second Expert Committee held on 26.8.2008.
2. G.O.Ms.No.82, LET&F (Lab.II) Dept. Dated 22.09.2008.
3. G.O .Ms. No. 3, LET&F (Lab.II) Dept. Dated 20.01.2009.

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ORDER:

In the G.Os read above, Assessing Officers for the purpose of Cess collection under the Building and Other Construction Workers Cess Act, 1996 were appointed duly prescribing their jurisdiction of the local limits and the value of Assessment.

Government have re-examined the issue in consultation with the Expert Committee and felt that certain procedure needs to be prescribed for the assessment as to accomplish the task assigned to the officers of the Labour Department without causing much hardship to the establishments, assessees concerned.

Accordingly, the following procedure for assessment is hereby prescribed:

- (i) Self Assessment should be permitted in respect of all the establishments/assessees.
- (ii) Along with the Self Assessment Return, the Assessee should submit (a) Project Report and Statements submitted to the Banks or other Financial Institutions for the construction activity, and (b) Plans approved by the Local Authority and other competent authority,
- (iii) The Assessment should be based on the cost of construction as per the norms prescribed by the Registration Department in case of buildings, and in case of other construction activities, the unit cost prescribed by the concerned Government Departments/ Organizations. The unit cost prescribed shall be latest and directly related to other construction activities covered under the Act, 1996.
- (iv) In respect of Assessments upto Rs.1.00 Crore no verification need to be made, except on receipt of complaints/petitions/representations with sufficient proof.
- (v) In respect of remaining establishments/assessees, 5% of the self assessment shall be verified on the basis of random sampling method by the Assessing Officers.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

BHANWAR LAL  
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Secretary, Andhra Pradesh Building & Other Construction Workers Welfare Board, Hyderabad,

The Commissioner of Labour, Andhra Pradesh, Hyderabad.

The Secretary to Government of India, Ministry of Labour & Employment, Shram Shakti Bhawan, Rafi Marg, New Delhi.

All the Assessing Officers in the State through the COL, Hyderabad,.

The PS to Principal Secretary to CM,

The PS to M (LEF & B).

The PS to M (LC.TE & I ITIs)

The PS to Principal Secretary, LET & F Department.

The PS to CS.

The Law (B) Department.

The P.A. to Deputy Secretary, LET & F Department.

//FORWARDED :: BY ORDER//

SECTION OFFICER